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**File No.** Sugarcane Ces II/51 (N)

Legal Dept.
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**Subject:—** Notifications under the Bombay Sugarcane Ces Act, 1948

**File No.** Sugarcane Ces II (N) 51

Gen. 194 e.

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The F.D. draft notification at page 9 ante as amende is in order.

The Bombay ~~Surgeon~~ Sugarcane Cess Act, 1948, is a taxing and penal measure (please see sections 4,5,7,8 and 12 and rule 23 of the Bombay Sugarcane Cess Rules 1948). No retrospective effect can be given to a notification under section 3 of the Act which attracts the above provisions.

Sd. J.R.Dhurandhar.
13/7

Remembrancer of Legal Affairs.

U.R. to F.D. No. 11119, dated the 13th July 1951.

VGP. 5-7-56.

66/718